

CITY OF SALEM, VIRGINIA BUDGET

**FOR FISCAL YEAR
2013-2014**

COUNCIL MEMBERS

**Byron R. Foley – Mayor
John C. Givens – Vice-Mayor
Jane W. Johnson
William D. Jones
Lisa D. Garst**

**Kevin S. Boggess – City Manager
James E. Taliaferro – Assistant City Manager
Diane D. Hyatt - Interim Director of Finance**

CITY OF SALEM, VIRGINIA

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April 26, 2013

Council of the City of Salem
P.O. Box 869
Salem, Virginia 24153-0869

Dear Council Members:

I am presenting for your consideration the budget for the fiscal year beginning July 1, 2013. This budget is in accordance with the provisions of Section 8.3 of the Charter of the City of Salem, and the applicable state laws.

The current economic condition does not show a great deal of improvement over the previous year. The budget as presented is basically a maintenance budget. Unfortunately, it does not include any salary increases for the employees.

This session of the General Assembly did not include much that impacted local governments. It did however, remove the onerous Local Aid to the Commonwealth payment. This saved the City \$140,000 in the FY 2013- 14 budget.

The City of Salem began using the New World financial software in September 2012. The transition to this new financial software has necessitated several changes in the budget appearance. These changes include the separate recording of revenues and expenditures that were previously netted together, and the removal of the Salem Schools budget in the General Fund presentation. In addition, because of the restructuring of many cost centers it is difficult to present meaningful historic actual amounts in the same breakdown as the budget format. During the next fiscal year, the historic information will be populated into the file, so that the analytics will be more meaningful.

The total of the General Fund budget is \$71,366,625, which is an increase of 2.1% over the previous year. Some of this increase is due to the restructuring as explained above.

The budget includes a transfer of \$18,919,494 to Schools, which is the same amount as last year. It also includes a debt service payment for Schools of \$2,670,398, and an additional allocation from meals tax of \$199,571. This is a total transfer to Schools of \$21,789,463, or 30.5% of the General Fund budget. As shown in the School Component Unit section, the City of Salem provides 50% of the funding for the City of Salem Schools.

Some other highlights of the budget are:

- The budget includes an increase in the recognition of Fee for Service revenues of \$150,000, generated from charges for ambulance services. These revenues are budgeted for the purchase of one new ambulance.
- Based upon an agreement with the Roanoke Valley Convention & Visitors' Bureau (CVB), the City of Salem increased its Lodging Tax from 7% to 8% effective January 1, 2013, and pledged to give a larger share to the CVB. For FY2013- 14, the City has pledged to give the CVB 3/8 of the money collected from Lodging tax, which is an increase of the amount dedicated in previous years.
- The budget includes funding for four new police vehicles, to replace high mileage vehicles.
- Electric rates have been increased by 6.3% in the proposed budget. The rate increase is needed mostly as a result of decreased consumption. This will require a resolution from the Council scheduled for May 28.
- Water rates will increase by 10% and sewer rates will increase by 12% on January 1, 2014, as already approved in the four year rate plan adopted by Council.

We will be reviewing this proposed budget with you in several work sessions during the month of May.

Sincerely,

A handwritten signature in black ink, appearing to read 'KS Boggess', with a long horizontal flourish extending to the right.

Kevin S. Boggess
City Manager

City of Salem, VA
Summary of Revenues and Expenses
All Funds

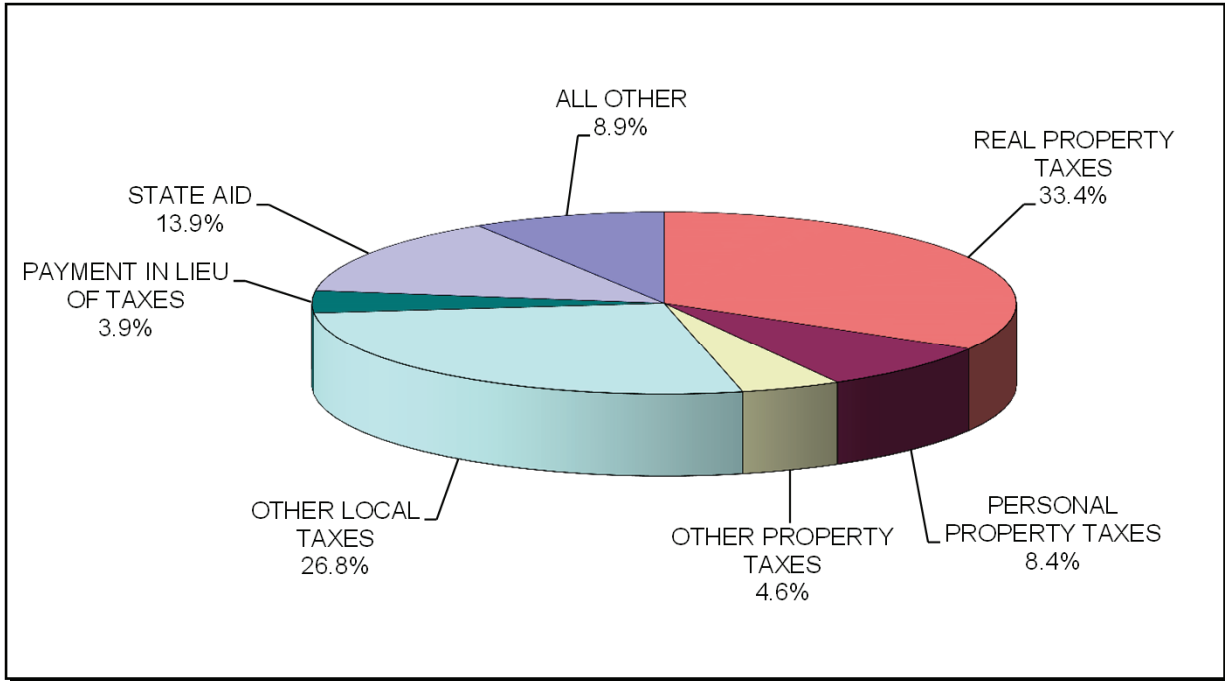
	Actual FY2012	Adopted FY2013	Proposed FY2014	Increase/ (Decrease)
Revenues:				
General Fund	\$ 68,865,025	\$ 69,866,159	\$ 71,366,625	\$ 1,500,466
Component Unit Schools	40,012,107	42,427,360	43,324,555	897,195
Debt Service Fund	13,139,723	3,578,034	4,170,887	592,853
Water Fund	5,460,162	5,942,500	6,117,500	175,000
Sewer Fund	5,667,359	5,987,300	6,552,000	564,700
Civic Center Fund	1,891,716	1,906,250	3,324,266	1,418,016
Electric Fund	36,828,236	42,224,802	41,799,500	(425,302)
Catering Fund	858,056	913,500	882,700	(30,800)
Total All Funds	<u>172,722,384</u>	<u>172,845,905</u>	<u>177,538,033</u>	<u>4,692,128</u>
Less: Fund Transfers	<u>(22,888,718)</u>	<u>(24,677,528)</u>	<u>(24,398,618)</u>	<u>278,910</u>
Total, Net of Transfers	<u><u>\$ 149,833,666</u></u>	<u><u>\$ 148,168,377</u></u>	<u><u>\$ 153,139,415</u></u>	<u><u>\$ 4,971,038</u></u>

Expenditures:				
General Fund	\$ 68,659,865	\$ 69,866,159	\$ 71,366,625	\$ 1,500,466
Component Unit Schools	42,445,431	42,427,360	43,324,555	897,195
Debt Service Fund	13,139,723	3,578,034	4,170,887	592,853
Water Fund	5,883,181	5,942,500	6,117,500	175,000
Sewer Fund	5,321,579	5,987,300	6,552,000	564,700
Civic Center Fund	2,472,731	1,906,250	3,324,266	1,418,016
Electric Fund	38,464,285	42,224,802	41,799,500	(425,302)
Catering Fund	903,039	913,500	882,700	(30,800)
Total All Funds	<u>177,289,834</u>	<u>172,845,905</u>	<u>177,538,033</u>	<u>4,692,128</u>
Less: Fund Transfers	<u>(22,888,718)</u>	<u>(24,677,528)</u>	<u>(24,398,618)</u>	<u>278,910</u>
Total, Net of Transfers	<u><u>\$ 154,401,116</u></u>	<u><u>\$ 148,168,377</u></u>	<u><u>\$ 153,139,415</u></u>	<u><u>\$ 4,971,038</u></u>

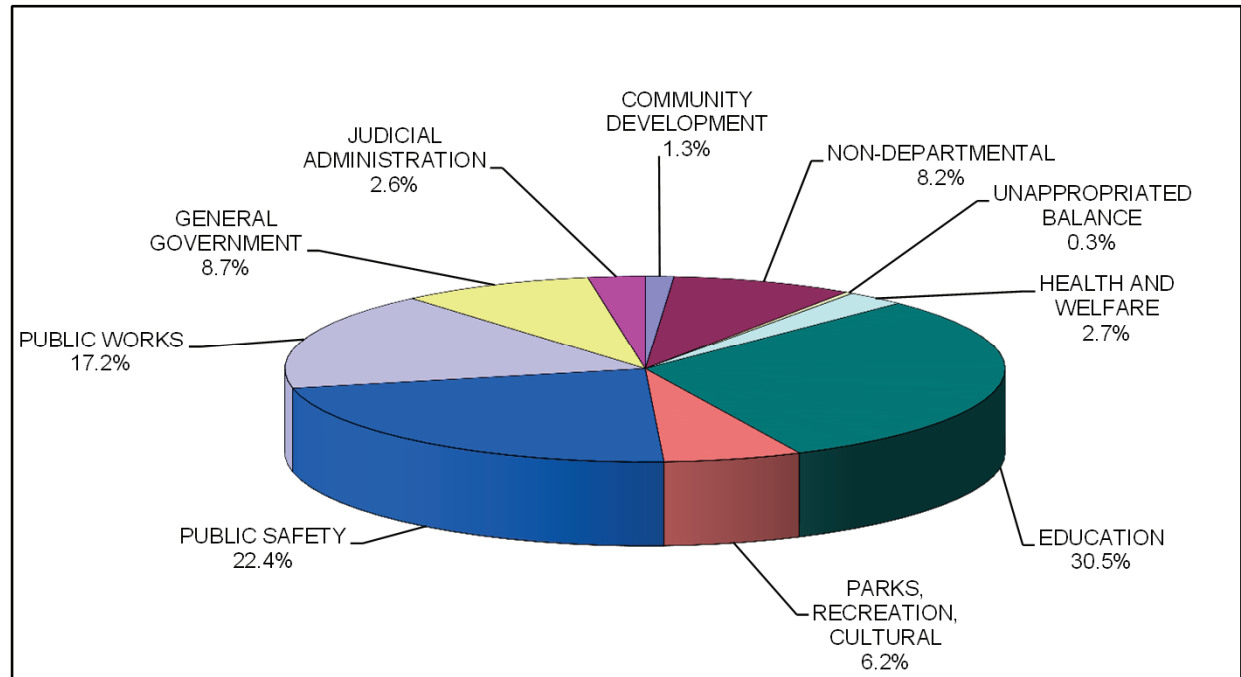
GENERAL FUND

City of Salem, VA
General Fund Summary of Revenues and Expenditures
For Fiscal Year 2013-2014

REVENUES



EXPENDITURES



City of Salem, Virginia
General Fund Revenue Summary
Adopted FY2012-2013 and Proposed FY2013-2014

	Adopted Budget FY 12-13	Proposed Budget FY 13-14	Increase (Decrease)
Real Property Taxes	\$ 23,876,559	\$ 23,832,047	\$ (44,512)
Personal Property Taxes	6,317,500	6,026,000	(291,500)
Other Property Taxes	3,145,000	3,275,000	130,000
Local Sales Tax	6,231,000	6,355,620	124,620
Utility Consumer Tax	1,135,000	1,115,000	(20,000)
Business License Tax	4,795,000	5,000,000	205,000
Motor Vehicle License Tax	530,000	520,000	(10,000)
Bank Stock Tax	315,000	275,000	(40,000)
Cigarette Tax	355,000	375,000	20,000
Lodging Tax	825,000	901,920	76,920
Meals Tax	3,925,000	3,970,000	45,000
Other Local Taxes	674,000	649,000	(25,000)
Permits, Fees & Licenses	239,000	226,500	(12,500)
Fines And Forfeitures	164,000	171,000	7,000
Use Of Money And Property	602,100	610,784	8,684
Charges For Services	3,961,000	3,953,302	(7,698)
Fire & Rescue Fee For Service	725,500	875,500	150,000
Miscellaneous Revenue	67,000	58,500	(8,500)
Payment in Lieu of Taxes	2,150,000	2,810,000	660,000
Commonwealth - Categorical	5,951,250	6,458,802	507,552
Commonwealth - Non-categorical	3,453,750	3,476,250	22,500
Federal	-	3,900	3,900
Total Revenue	\$ 69,437,659	\$ 70,939,125	\$ 1,501,466
Funding from Health Insurance Reserve	428,500	427,500	(1,000)
Total General Fund Revenues	\$ 69,866,159	\$ 71,366,625	\$ 1,500,466

Summary of Expenditures

	2013 Adopted Budget	2014 City Manager Recommended	Increase/ (Decrease)
General Fund			
General government	\$6,314,419	\$6,186,681	(\$127,738)
Judicial administration	1,829,620	1,823,553	(6,067)
Public safety	15,489,818	16,009,456	519,638
Public works	12,012,481	12,255,064	242,583
Health and welfare	1,855,420	1,901,663	46,243
Education	21,859,822	21,789,463	(70,359)
Parks, recreation and culture	4,308,069	4,423,729	115,660
Community development	918,250	912,166	(6,084)
Non-departmental	5,278,260	6,064,850	786,590
Expenditure Grand Totals:	\$69,866,159	\$71,366,625	\$1,500,466

General Fund Summary of Expenditures for Fiscal Year 2013-2014

	2013 Adopted Budget	2014 City Manager Recommended	Increase/ (Decrease)
Fund: 10 - General Fund			
Expenditures			
General government			
10-001-1100 - City Council	\$159,567.00	\$157,420.00	(\$2,147.00)
10-001-1120 - Clerk of City Council	\$93,135.00	\$93,615.00	\$480.00
10-002-1211 - City Manager	\$552,955.00	\$422,860.00	(\$130,095.00)
10-003-1212 - Communications	\$229,298.00	\$218,535.00	(\$10,763.00)
10-004-1221 - City Attorney	\$2,325.00	\$2,325.00	\$0.00
10-006-1223 - Human Resources	\$416,876.00	\$511,859.00	\$94,983.00
10-006-1224 - Employee Wellness & Clinic	\$468,500.00	\$464,741.00	(\$3,759.00)
10-007-1231 - Commissioner of Revenue	\$352,085.00	\$414,569.00	\$62,484.00
10-008-1232 - Real Estate Assessor	\$457,324.00	\$451,653.00	(\$5,671.00)
10-008-1233 - Board of Equalization	\$1,892.00	\$2,215.00	\$323.00
10-010-1241 - Treasurer	\$412,749.00	\$415,835.00	\$3,086.00
10-012-1242 - Finance	\$923,838.00	\$898,512.00	(\$25,326.00)
10-012-1244 - Purchasing	\$49,070.00	\$49,297.00	\$227.00
10-014-1250 - Management Information Systems	\$233,587.00	\$154,176.00	(\$79,411.00)
10-016-1251 - Technology Systems	\$1,301,001.00	\$1,253,622.00	(\$47,379.00)
10-018-1252 - City Garage	\$459,146.00	\$469,212.00	\$10,066.00
10-019-1320 - Registrar	\$190,497.00	\$195,649.00	\$5,152.00
10-019-1321 - Electoral Board	\$10,574.00	\$10,586.00	\$12.00
General government Totals:	\$6,314,419.00	\$6,186,681.00	(\$127,738.00)
Judicial administration			
10-020-2110 - Circuit Court	\$71,100.00	\$71,100.00	\$0.00
10-022-2112 - Combined District Courts	\$15,415.00	\$14,687.00	(\$728.00)
10-022-2120 - General District Judges	\$2,901.00	\$2,817.00	(\$84.00)
10-022-2160 - Juvenile District Judges	\$3,001.00	\$3,150.00	\$149.00
10-024-2130 - Magistrate Office	\$1,620.00	\$1,620.00	\$0.00
10-027-2170 - Clerk of Circuit Court	\$390,130.00	\$389,753.00	(\$377.00)
10-028-2180 - City Sheriff	\$804,455.00	\$810,228.00	\$5,773.00
10-029-2210 - Commonwealth Attorney	\$485,822.00	\$473,451.00	(\$12,371.00)
10-029-2212 - Victim Witness Assistance Program	\$55,176.00	\$56,747.00	\$1,571.00
Judicial administration Totals:	\$1,829,620.00	\$1,823,553.00	(\$6,067.00)
Public safety			
10-012-3325 - Juvenile Detention	\$265,000.00	\$250,000.00	(\$15,000.00)
10-012-3530 - Medical Examiner	\$250.00	\$500.00	\$250.00
10-018-3550 - Emergency Management	\$20,000.00	\$20,000.00	\$0.00
10-028-3320 - Correction and Detention	\$2,070,500.00	\$2,304,316.00	\$233,816.00
10-030-3110 - Police Department	\$5,250,837.00	\$5,492,049.00	\$241,212.00
10-030-3140 - Communication Center	\$1,066,672.00	\$1,048,778.00	(\$17,894.00)
10-030-3510 - Animal Control	\$684,304.00	\$663,169.00	(\$21,135.00)
10-032-3210 - Fire Department	\$5,644,632.00	\$5,749,110.00	\$104,478.00
10-034-3230 - Salem Rescue Squad	\$99,917.00	\$100,808.00	\$891.00
10-038-3330 - Probation Officer	\$1,650.00	\$1,650.00	\$0.00
10-042-3410 - Building Inspections	\$386,056.00	\$379,076.00	(\$6,980.00)
Public safety Totals:	\$15,489,818.00	\$16,009,456.00	\$519,638.00
Public works			
10-018-4001 - Primary Roads-Pavements	\$487,530.00	\$570,732.00	\$83,202.00
10-018-4002 - Primary Roads-Shoulders	\$72,500.00	\$72,500.00	\$0.00
10-018-4003 - Primary Roads-Roadsides	\$196,310.00	\$196,000.00	(\$310.00)
10-018-4004 - Primary Roads-Structures	\$290,000.00	\$290,000.00	\$0.00
10-018-4005 - Primary Roads-Traffic Control	\$319,000.00	\$319,000.00	\$0.00
10-018-4006 - Primary Roads-Other Costs	\$125,000.00	\$125,000.00	\$0.00

General Fund Summary of Expenditures for Fiscal Year 2013-2014

	2013 Adopted Budget	2014 City Manager Recommended	Increase/ (Decrease)
10-018-4010 - Collector Streets-Pavements	\$507,380.00	\$610,000.00	\$102,620.00
10-018-4011 - Collector Streets-Shoulders	\$234,000.00	\$234,000.00	\$0.00
10-018-4012 - Collector Streets-Roadsides	\$302,400.00	\$302,400.00	\$0.00
10-018-4013 - Collector Streets-Structures	\$16,000.00	\$16,000.00	\$0.00
10-018-4014 - Collector Streets-Traffic Ctrl	\$175,000.00	\$175,000.00	\$0.00
10-018-4015 - Collector Streets-Other Costs	\$115,000.00	\$115,000.00	\$0.00
10-018-4200 - Street & Highway Administration	\$1,242,485.00	\$1,166,088.00	(\$76,397.00)
10-018-4210 - Street Signs & Pavement Marking	\$33,772.00	\$33,510.00	(\$262.00)
10-018-4220 - Street and Road Cleaning	\$119,146.00	\$136,659.00	\$17,513.00
10-018-4230 - Refuse Collection	\$1,071,705.00	\$1,141,988.00	\$70,283.00
10-018-4240 - Containers	\$121,114.00	\$123,214.00	\$2,100.00
10-018-4310 - Building Maintenance	\$555,489.00	\$572,809.00	\$17,320.00
10-018-4320 - City Hall Building Maintenance	\$242,558.00	\$243,016.00	\$458.00
10-018-4321 - Courthouse Building Maintenance	\$168,976.00	\$171,641.00	\$2,665.00
10-042-4110 - Engineering	\$874,294.00	\$796,862.00	(\$77,432.00)
10-048-4400 - Transfer Station	\$4,169,822.00	\$4,252,145.00	\$82,323.00
10-048-4401 - Landfill	\$8,000.00	\$8,000.00	\$0.00
10-054-4007 - Primary Roads-Traffic Signals	\$548,000.00	\$566,500.00	\$18,500.00
10-054-4014 - Collector Streets-Traffic Ctrl	\$17,000.00	\$17,000.00	\$0.00
Public works Totals:	\$12,012,481.00	\$12,255,064.00	\$242,583.00
Health and welfare			
10-012-5100 - General	\$596,000.00	\$579,974.00	(\$16,026.00)
10-012-5300 - Contract - Roanoke County	\$800,000.00	\$800,000.00	\$0.00
10-012-5350 - Community Policy Management Team	\$459,420.00	\$521,689.00	\$62,269.00
Health and welfare Totals:	\$1,855,420.00	\$1,901,663.00	\$46,243.00
Education			
10-012-6100 - Payments to School Division	\$18,919,494.00	\$18,919,494.00	\$0.00
10-012-6101 - Payments for Debt Service	\$2,940,328.00	\$2,869,969.00	(\$70,359.00)
Education Totals:	\$21,859,822.00	\$21,789,463.00	(\$70,359.00)
Parks, recreation and culture			
10-018-7215 - Longwood Park	\$27,250.00	\$27,250.00	\$0.00
10-018-7220 - Other Parks	\$153,000.00	\$151,000.00	(\$2,000.00)
10-018-7225 - Golf Course	\$33,580.00	\$33,580.00	\$0.00
10-018-7230 - East Hill Cemetery	\$20,400.00	\$20,400.00	\$0.00
10-018-7235 - Greenway Maintenance	\$16,500.00	\$18,000.00	\$1,500.00
10-018-7240 - Salem Rotary Dog Park	\$10,000.00	\$10,736.00	\$736.00
10-018-7250 - Salem Beautification Program	\$218,690.00	\$212,778.00	(\$5,912.00)
10-018-7251 - Farmers Market	\$49,826.00	\$51,415.00	\$1,589.00
10-053-7205 - Salem Memorial Park	\$201,315.00	\$301,315.00	\$100,000.00
10-053-7210 - Salem Stadium	\$253,045.00	\$232,582.00	(\$20,463.00)
10-070-7110 - Parks & Recreation Admin	\$274,840.00	\$270,030.00	(\$4,810.00)
10-070-7111 - Athletic Fields	\$279,057.00	\$305,136.00	\$26,079.00
10-070-7114 - Kiwanis	\$187,551.00	\$189,053.00	\$1,502.00
10-070-7117 - Moyer Sports Complex	\$360,769.00	\$353,478.00	(\$7,291.00)
10-070-7123 - Skateboard Park	\$2,000.00	\$2,000.00	\$0.00
10-070-7126 - Spartan Field	\$102,904.00	\$102,920.00	\$16.00
10-070-7129 - Athletic Programs	\$413,862.00	\$406,689.00	(\$7,173.00)
10-070-7130 - Adult Athletic Programs	\$0.00	\$20,499.00	\$20,499.00
10-070-7132 - Recreation Programs	\$362,352.00	\$373,829.00	\$11,477.00
10-070-7135 - Senior Citizen Center	\$210,166.00	\$223,051.00	\$12,885.00
10-070-7138 - Youth Sports Office	\$9,500.00	\$8,000.00	(\$1,500.00)
10-076-7300 - Library	\$1,121,462.00	\$1,109,988.00	(\$11,474.00)
Parks, recreation and culture Totals:	\$4,308,069.00	\$4,423,729.00	\$115,660.00

General Fund Summary of Expenditures for Fiscal Year 2013-2014

	2013 Adopted Budget	2014 City Manager Recommended	Increase/ (Decrease)
Community development			
10-002-8151 - Board of Zoning Appeals	\$6,459.00	\$7,032.00	\$573.00
10-012-8115 - VPI Extension Contract	\$16,000.00	\$19,000.00	\$3,000.00
10-012-8150 - Economic Development	\$562,000.00	\$561,688.00	(\$312.00)
10-080-8110 - Planning	\$333,791.00	\$324,446.00	(\$9,345.00)
Community development Totals:	\$918,250.00	\$912,166.00	(\$6,084.00)
Non-departmental			
10-012-9100 - Transfers to Other Funds	\$1,080,000.00	\$1,108,666.00	\$28,666.00
10-012-9102 - Debt Service	\$1,737,706.00	\$1,500,489.00	(\$237,217.00)
10-012-9103 - Bank Charges	\$10,000.00	\$12,000.00	\$2,000.00
10-012-9104 - Fringe Benefits	\$830,000.00	\$1,808,995.00	\$4,022,266.00
10-012-9105 - Health Insurance	\$0.00	\$0.00	\$0.00
10-012-9106 - Other Insurance	\$386,200.00	\$386,200.00	\$0.00
10-012-9107 - Contributions to Other Orgs	\$989,624.00	\$1,003,770.00	\$14,146.00
10-012-9110 - Contingency	\$244,730.00	\$244,730.00	\$0.00
Non-departmental Totals:	\$5,278,260.00	\$6,064,850.00	\$786,590.00
Expenditure Grand Totals:	\$69,866,159.00	\$71,366,625.00	\$1,500,466.00

COMMUNITY SERVICE AGENCIES

CITY OF SALEM, VIRGINIA

Summary of Contributions Human and Community Service Agencies For Fiscal Years 2004-05 through 2013-14

2013-14	\$ 1,256,494
2012-13	1,201,642
2011-12	1,147,169
2010-11	1,114,887
2009-10	1,169,619
2008-09	1,383,783
2007-08	1,126,619
2006-07	1,272,719
2005-06	887,434
2004-05	833,044

**CITY OF SALEM, VIRGINIA
HUMAN AND COMMUNITY SERVICE AGENCIES
(LINE ITEMS IN GENERAL FUND BUDGET)
FISCAL YEAR 2013-2014**

AGENCIES RECEIVING FUNDS (SHOWN AS	2012-2013	2013-2014	2013-2014
<u>LINE ITEM IN GENERAL FUND BUDGET):</u>	<u>ACTUAL</u>	<u>REQUESTED</u>	<u>ACTUAL</u>
Blue Ridge Behavioral Healthcare	\$ 103,500	\$ 128,442	\$ 103,500
Bradley Free Clinic	2,850	NSR	2,850
Child Health Investment Partnership (CHIP)	38,000	NSR	38,000
Roanoke Valley-Alleghany Regional Commission	18,601	18,728	18,728
Roanoke Valley Convention & Visitors Bureau (Contractual)	187,874	338,220	338,220
Roanoke Valley Economic Development Partnership	52,000	51,688	51,688
Roanoke Valley Greenway Commission	10,400	10,200	10,200
Salem Adult Continuing Education Program	5,000	NSR	5,000
Salem Education Foundation	52,000	NSR	52,000
Salem Family YMCA (end of contractual obligation)	100,000	NSR	-
Salem Fine Arts Commission	7,500	NSR	7,500
Salem Museum & Historical Society	50,000	NSR	50,000
Salem Post Prom Committee	4,000	4,000	4,000
Salem Rescue Squad	99,917	NSR	100,808
Salem Visitors Center	45,000	NSR	45,000
Salem/Roanoke County Chamber of Commerce	10,000	10,000	10,000
Salem/VWCC Scholarship Program	65,000	NSR	65,000
Valley Metro (based on ridership)	115,000	NSR	119,000
	<u>\$ 966,642</u>	<u>\$ 561,278</u>	<u>\$ 1,021,494</u>

CITY OF SALEM, VIRGINIA
HUMAN AND COMMUNITY SERVICE AGENCIES FUNDING REQUESTS
FOR FISCAL YEAR 2013-2014

<u>AGENCY REQUESTS</u>	<u>2012-13 APPROPRIATION</u>	<u>2013-14 REQUEST</u>	<u>2013-2014 APPROPRIATION</u>
Adult Care Center of Rke Valley, Inc.	\$ 4,950	\$ 4,950	\$ 4,950
Arts Council of the Blue Ridge (no longer an agency)	750	NR	N/A
Big Brothers/Big Sisters	3,150	5,000	3,150
Blue Ridge Legal Services, Inc.	0	2,247	0
Blue Ridge Literacy (formerly Literacy Volunteers of Roanoke Valley)	1,000	1,000	1,000
Brain Injury Services of SW VA	2,000	2,000	2,000
Center in the Square & Annual Campaign (\$100,000 & \$17,500)	15,000	117,500	15,000
Children's TRUST	8,000	12,000	8,000
Chorus of the Blue Ridge (formerly Salem Choral Society)	2,000	NSR	2,000
Clean Valley Council	2,000	2,500	2,000
Committee to Advance the TransDominion Express	1,000	1,000	1,000
Commonwealth Catholic Charities	450	NSR	450
Conflict Resolution Center	1,000	5,000	1,000
Council of Community Services (2-1-1 VA-SW Regional Program)	1,000	1,000	1,000
Council of Community Services (Non-Profit Resource Ctr)	1,000	1,000	1,000
Family Promise of Greater Roanoke (formerly Interfaith Hospitality Network)	6,000	6,000	6,000
Family Services of Roanoke Valley	2,160	2,400	2,160
Feeding America (formerly SW VA Second Harvest Food Bank)	7,350	7,500	7,350
Food Pantry (formerly Salem Food Pantry)	15,000	15,000	15,000
Good Samaritan Hospice	4,950	NSR	4,950
Goodwill Industries	2,000	4,000	2,000
Greenvale School	1,000	2,500	1,000
Habitat for Humanity	9,000	10,000	9,000
Historical Society of Western VA	0	3,000	0
Junior Achievement	1,850	2,500	1,850
LOA Area Agency on Aging	9,056	9,171	9,056
Mental Health America of Roanoke Valley	500	500	500
Mill Mountain Zoo (operational / educational)	5,300	10,000	5,300
Rke Regional Small Business Development Ctr.	2,500	2,500	2,500
Roanoke Area Ministries	2,000	4,000	2,000
Roanoke River Basin Association	0	1,000	0
Roanoke Symphony Orchestra	15,000	NR	15,000
Roanoke Valley Speech & Hearing Center	2,500	3,000	2,500
Salvation Army	3,000	3,000	3,000
Science Museum of Western VA	10,000	20,000	10,000
Southwest Virginia Ballet	0	NSR	1,000
TAP - Transitional Living Center	16,065	16,065	16,065
Total Action Against Poverty - HEADSTART	21,000	21,000	21,000
Tri-County Lake Administration	0	500	0
Trust House	4,050	5,000	4,050
VA Amateur Sports - Coventry Commonwealth Games of VA	15,000	15,000	15,000
VA Museum of Transportation	4,000	4,000	4,000
VWCC - Capital Program	10,821	34,000	10,821
VWCC - Scholarship	3,608	3,482	3,608
Western VA EMS Council	5,973	5,973	5,973
Young Audiences	0	700	0
Appropriation Reserve	12,017	0	11,767
	<u>\$ 235,000</u>	<u>\$ 366,988</u>	<u>\$ 235,000</u>

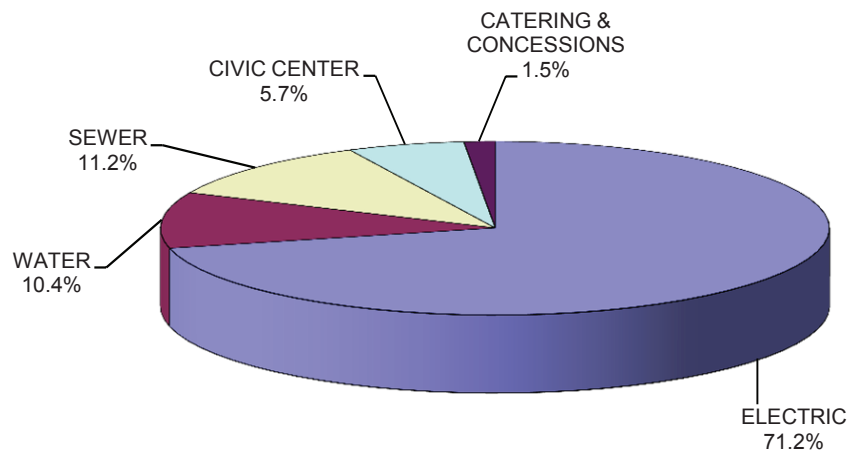
* NR (No Request Submitted)

**NSR (no specific amount included in request)

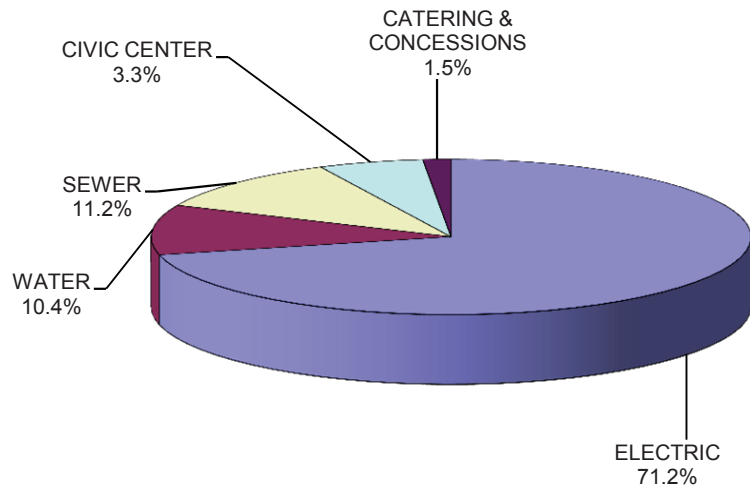
ENTERPRISE FUND

**City of Salem, VA
Enterprise Funds
Summary of Revenues and Expenses
For Fiscal Year 2013-2014**

REVENUES



EXPENSES



City of Salem, Virginia
Enterprise Funds
Summary of Revenues and Expenses
For Fiscal Year 2013-2014

Revenues:	2012-2013 Budget	2013-2014 Budget	Increase/ (Decrease)
Electric	\$ 42,224,802	\$ 41,799,500	\$ (425,302)
Water	5,942,500	6,117,500	175,000
Sewer	5,987,300	6,552,000	564,700
Civic Center	1,906,250	3,324,266	1,418,016
Salem Catering & Concessions	913,500	882,700	(30,800)
Total Revenues	\$ 56,974,352	\$ 58,675,966	\$ 1,701,614
Expenses:			
Electric	\$ 42,224,802	\$ 41,799,500	\$ (425,302)
Water Production	2,171,100	2,389,302	218,202
Water Distribution/Maintenance	3,771,400	3,728,198	(43,202)
Sewer	5,987,300	6,552,000	564,700
Utility Billing & Collections	-	-	-
Civic Center	1,906,250	3,324,266	1,418,016
Salem Catering	913,500	882,700	(30,800)
Total Expenses	\$ 56,974,352	\$ 58,675,966	\$ 1,701,614

CAPITAL OUTLAY

City of Salem, VA

Capital Outlay Summary for Fiscal Year 2013-2014

	Capital Outlay Funded
<u>General Fund</u>	
Police	\$ 160,000
Fire	150,000
Salem Memorial Park	100,000
Total General Fund	<u>\$ 410,000</u>
 <u>Enterprise Funds</u>	
Water Production	\$ 150,000
Water Distribution	160,000
Sewer	300,000
Electric	430,500
Total Enterprise Funds	<u>\$ 1,040,500</u>
Total City-Wide	<u>\$ 1,450,500</u>

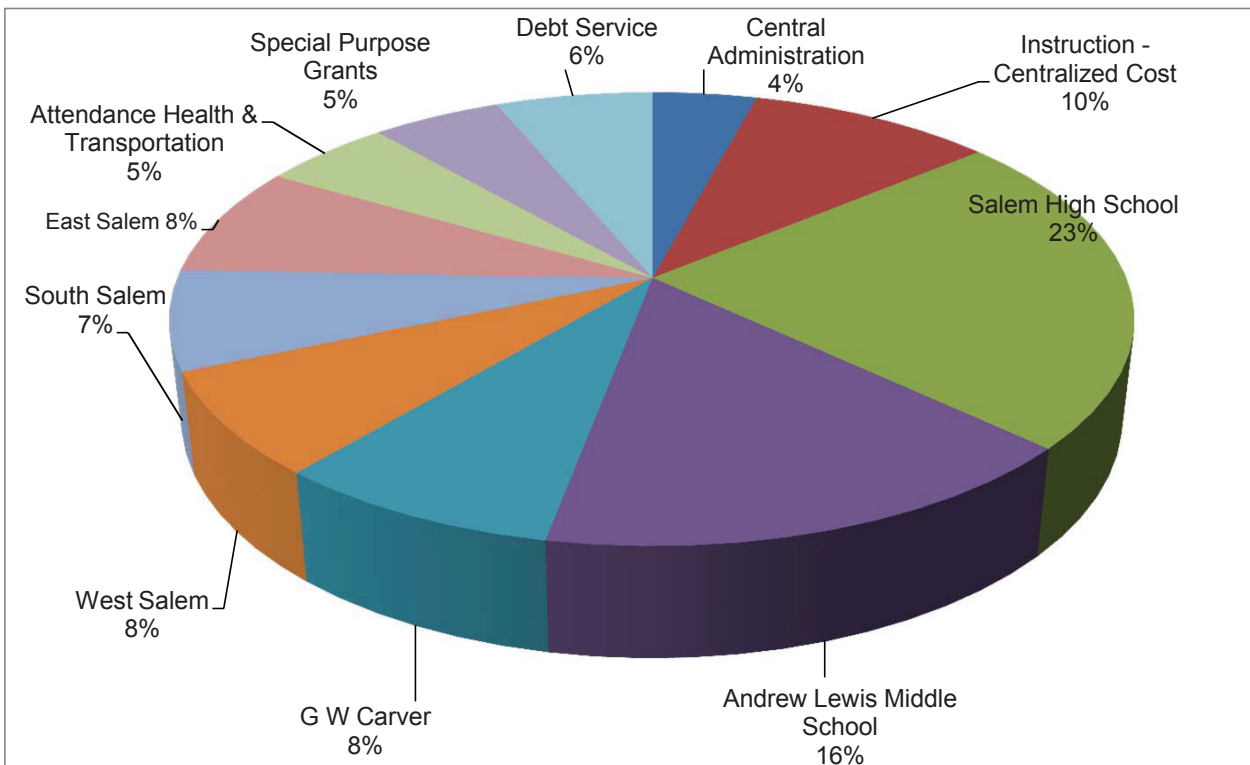
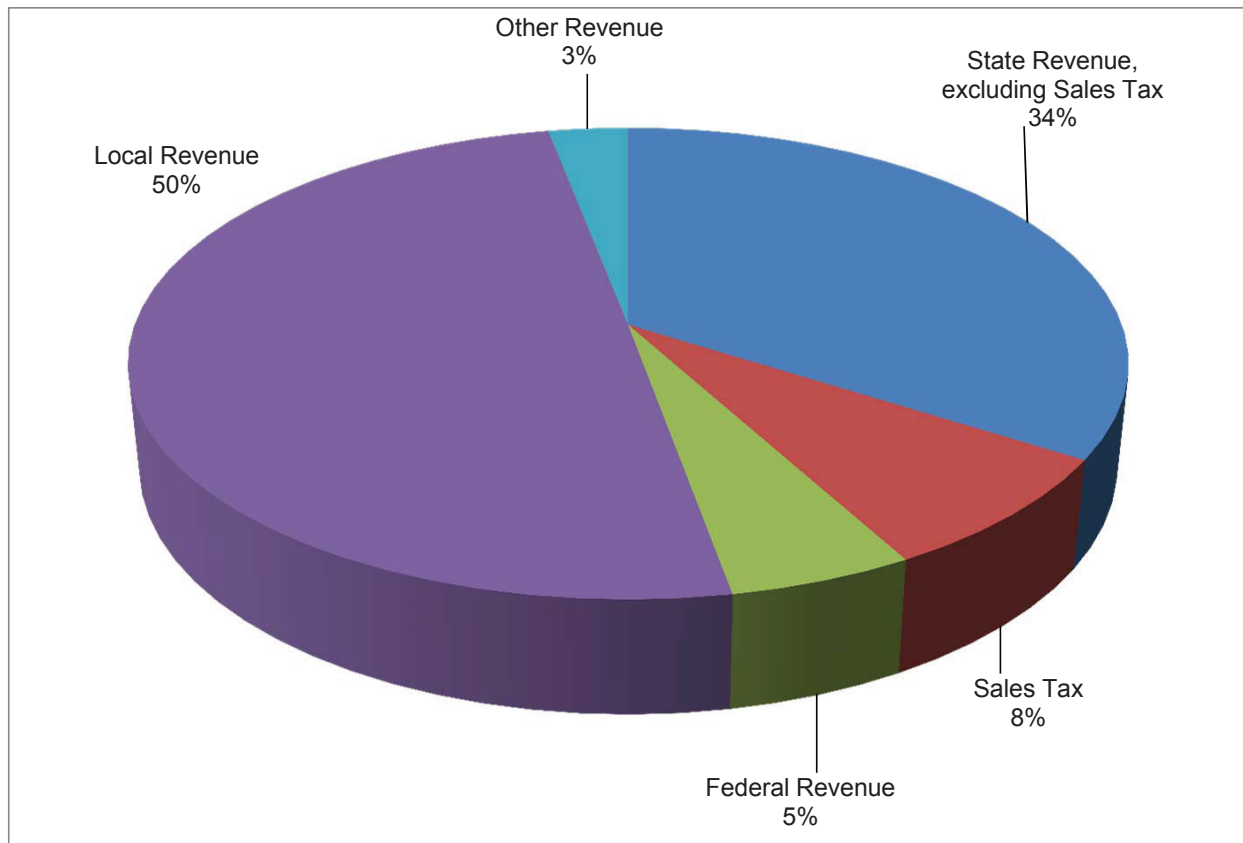
DEBT SERVICE FUND

**City of Salem, VA
Debt Service Fund
Revenue and Expenditure Summary**

	Actual FY2012	Budget FY2013	Proposed FY2014	Increase (Decrease)
Revenue and Transfers:				
Proceeds from Refunding	\$ 9,485,000	\$ -	\$ -	\$ -
Transfers from General Fund - City	3,404,723	3,328,034	4,170,887	842,853
Transfers from General Fund - Schools	250,000	250,000	-	(250,000)
Total Revenues	\$ 13,139,723	\$ 3,578,034	\$ 4,170,887	\$ 592,853
Expenditures:				
City Debt Service Payments				
Principal	\$ 1,166,332	\$ 1,236,295	\$ 991,646	\$ (244,649)
Interest	571,602	501,411	508,843	7,432
Payment to refunded bond escrow agent	3,459,512	-	-	-
Bond issuance costs	11,604	-	-	-
Total Debt Service - City	5,209,050	1,737,706	1,500,489	(237,217)
School Debt Service Payments				
Principal	1,457,329	1,519,390	2,028,618	\$ 509,228
Interest	398,832	320,938	641,780	320,842
Payment to refunded bond escrow agent	6,054,216	-	-	-
Bond issuance costs	20,296	-	-	-
Total Debt Service - Schools	7,930,673	1,840,328	2,670,398	830,070
Total Expenditures	\$ 13,139,723	\$ 3,578,034	\$ 4,170,887	\$ 592,853

SCHOOL COMPONENT UNIT

**Salem City Schools
Summary of Revenue and Expenditures
For Fiscal Year 2013-2014**



Salem City Schools					
Summary of Proposed Budget As of March 26,2013					
FY 2014					
Note: This page is shown for general comparison of totals only. This schedule is based on the original adopted budget whereas the detailed budget shows any budget amendments year to date which may differ					
School Operating Fund Budget	FY 2013 Adopted Budget	FY 2014 Proposed Budget as of 3/26/2013	Increase (Decrease) of FY 14 from FY 13 Adopted	Increase (Decrease) %	
<u>Revenue</u>					
State Revenue, excluding Sales Tax (1)	\$15,234,204	\$14,753,365	(\$480,839)	-3.2%	(1)
Sales Tax	3,167,661	3,444,392	276,731	8.7%	(2)
Subtotal-All State Revenue	\$18,401,865	\$18,197,757	(\$204,108)	-1.1%	
Federal Revenue	1,671,025	2,232,509	561,484	33.6%	(3)
Local Revenue	21,030,951	21,589,892	558,941	2.7%	(4)
Other Revenue	1,323,519	1,304,397	(19,122)	-1.4%	
Total School Fund Revenue Budget	\$42,427,360	\$43,324,555	\$897,195	2.1%	
<u>Expenditures</u>					
Central Administration	\$1,716,349	\$1,800,040	\$83,691	4.9%	(5)
Instruction-Centralized Cost	4,298,169	4,238,185	(59,984)	-1.4%	(6)
Salem High School	10,190,309	9,971,660	(218,649)	-2.1%	(7)
Andrew Lewis Middle School	6,945,018	6,935,452	(9,566)	-0.1%	(7)
G. W. Carver	3,604,743	3,541,823	(62,920)	-1.7%	(7)
West Salem	3,288,678	3,189,996	(98,682)	-3.0%	(7)
South Salem	3,140,898	3,064,627	(76,271)	-2.4%	(7)
East Salem	3,425,039	3,400,838	(24,201)	-0.7%	(7)
Attendance and Health	941,028	941,204	176	0.0%	
Transportation	1,271,917	1,292,406	20,489	1.6%	
Special Purpose Grants	1,764,884	2,232,509	467,625	26.5%	(8)
Debt Service	1,840,328	2,715,815	875,487	47.6%	(9)
Total School Fund Expenditure Budget	\$42,427,360	\$43,324,555	\$897,195	2.1%	
(1) State revenue in FY 14 decreases due to a reduction ADM (Average Daily Membership) i.e. a loss of students enrolled in the division vs prior year.					
(2) Sales tax is budgeted using local estimate (ie State's estimate less \$100,000)					
(3) Reflects net change of decrease from sequestration and the increase of the Race to GED and Adult Basic Education grant awards.					
(4) Reflects net change in debt service from last year (\$830,070 increase) and reduces the funding from capital reserve that last year had to balance the budget (271,129)					
(5) \$55,000 in increased software maintenance costs for new softwares and the Employee Benefit Specialist position added (\$38,000 + fringes)					
(6) Reflects \$57,500 increase in special education costs due to sequestration of federal funds to cover needed services, increased funding of Regional Program Manager to grant and out of local funds, dual enrollment decrease (\$35,000), reduced summer school and remediation costs, all travel, wellness, furniture, dues lines reduced/eliminated, professional development and tuition assistance reductions					
(7) Reflects changes in salaries due to changes in personnel as well as reductions in travel, wellness, furniture, and 10% out of Materials & Supplies					
(8) Reflects net change of decrease from sequestration and the increase of the Race to GED and Adult Basic Education grant awards.					
(9) Increase in debt service principal and interest in FY 14 due to South Salem bonds, which is 100% paid by City					

Cafeteria Fund Budget		FY 2013 Adopted Budget	FY 2014 Proposed Budget as of 3/26/2013	Increase (Decrease) Amount	Increase (Decrease) %	
<u>Revenue</u>						
Salem High School		\$481,326	\$463,215	(\$18,111)	-3.8%	
Andrew Lewis Middle School		404,810	386,715	(18,095)	-4.5%	
G W Carver		232,788	207,306	(25,482)	-10.9%	
West Salem		156,860	163,206	6,346	4.0%	
South Salem		198,918	182,206	(16,712)	-8.4%	
East Salem		190,718	195,356	4,638	2.4%	
		\$1,665,420	\$1,598,004	(\$67,416)	-4.0%	
<u>Expenditures</u>						
Salem High School		\$478,077	\$453,127	(\$24,950)	-5.2%	
Andrew Lewis Middle School		382,263	360,668	(21,595)	-5.6%	
G W Carver		245,713	242,913	(2,800)	-1.1%	
West Salem		171,076	161,900	(9,176)	-5.4%	
South Salem		187,326	183,045	(4,281)	-2.3%	
East Salem		200,965	196,351	(4,614)	-2.3%	
Total Cafeteria Fund Budget		\$1,665,420	\$1,598,004	(\$67,416)	-4.0%	
Total Proposed School Budget (School Operating, Grant and Cafeteria)		\$44,092,780	\$44,922,559	\$829,779	1.88%	
Difference in Revenue and Expenditure Cafeteria Budgets by School						
Salem High School			\$10,088			
Andrew Lewis Middle School			\$26,047			
G W Carver			(\$35,607)			
West Salem			\$1,306			
South Salem			(\$839)			
East Salem			(\$995)			
Total-Balanced Budget Overall			\$0			

Salem City Schools

Summary of Expenditure Budget By State Category

FY 2014

61000	Instruction	\$32,404,825.00	72.1%
62000	Admin, Attend, Health	\$2,485,009.00	5.5%
63000	Pupil Transportation	\$1,292,406.00	2.9%
64000	Operations & Maintenance	\$3,364,360.00	7.5%
65000	Food Service	\$1,598,004.00	3.6%
66000	Facilities	\$0.00	0.0%
67000	Debt Service & Fund Transfers	\$2,715,815.00	6.0%
68000	Technology	\$1,062,140.00	2.4%
69000	Contingency Reserves	\$0.00	0.0%
		<hr/>	
		\$44,922,559.00	100.0%
		<hr/>	